

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 130 Section 130.2120 Suppliers of Persons Engaged in Service Occupations and Professions</b>
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**TITLE 86: REVENUE**

**PART 130  
RETAILERS' OCCUPATION TAX**

**Section 130.2120 Suppliers of Persons Engaged in Service Occupations and Professions**

a) When Liable for Retailers' Occupation Tax

Suppliers of persons engaged in service occupations and professions incur Retailers' Occupation Tax liability when, apart from engaging in a service occupation or profession themselves, they sell tangible personal property, such as tools, office equipment, fixtures, supplies, soap and other tangible personal property to such persons, who retain and use or consume such tangible personal property, or who give such property away apart from their sale of other tangible personal property or service.

b) When Not Liable for Retailers' Occupation Tax

- 1) persons who sell tangible personal property to purchasers who resell the property to others, either as an incident to engaging in a service occupation or profession, or apart from engaging in any such activity, are selling tangible personal property to purchasers for purposes of resale and do not incur Retailers' Occupation Tax liability when making such sales.
- 2) However, suppliers are required to collect the Service Occupation Tax from servicemen when selling them tangible personal property which they will retransfer as an incident to rendering services for users (see Subpart A of the Service Occupation Tax Regulations).

**(Source:** Amended and effective April 19, 1968 **)**